



Print

0000000004 CommPartners

Chart Of Accounts -- Fiscal Year: 2

Account	Acct Type	Control Desc
100001	CASH & CASH EQUIVALENTS	Cash
100002	CASH & CASH EQUIVALENTS	Cash
100003	CASH & CASH EQUIVALENTS	Cash
100004	CASH & CASH EQUIVALENTS	Cash
100005	CASH & CASH EQUIVALENTS	Cash
100006	CASH & CASH EQUIVALENTS	Cash
100007	CASH & CASH EQUIVALENTS	Cash
100008	CASH & CASH EQUIVALENTS	Cash
100009	CASH & CASH EQUIVALENTS	CASH
100010	CASH & CASH EQUIVALENTS	Cash
110020	ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE
110021	ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE
110022	ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE
110023	ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE
110024	ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE
110025	ACCOUNTS RECEIVABLE	Accounts Receivable
110030	ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE
110992	ACCOUNTS RECEIVABLE	Accounts Receivable
120020	ACCOUNTS RECEIVABLE	NOTES RECEIVABLE (CUR)
120023	ACCOUNTS RECEIVABLE	NOTES RECEIVABLE (CUR)
130030	INVENTORY	INVENTORY
130031	INVENTORY	INVENTORY
130032	INVENTORY	INVENTORY
130033	INVENTORY	INVENTORY
130034	INVENTORY	Inventory
130039	INVENTORY	Inventory
130992	INVENTORY	Inventory
140040	DEPOSITS	DEPOSITS
140041	DEPOSITS	DEPOSITS
140042	DEPOSITS	DEPOSITS
140043	DEPOSITS	DEPOSITS
140044	DEPOSITS	DEPOSITS
140045	DEPOSITS	DEPOSITS
140046	DEPOSITS	DEPOSITS
150050	PREPAID ITEMS	PREPAID
150051	PREPAID ITEMS	PREPAID
150052	PREPAID ITEMS	Prepaid
150053	PREPAID ITEMS	Prepaid
150055	PREPAID ITEMS	Prepaid
160020	NOTES RECEIVABLE	NOTES RECEIVABLE (LT)
160023	NOTES RECEIVABLE	NOTES RECEIVABLE (LT)
170070	PROPERTY & EQUIPMENT (NET)	PP&E
170071	PROPERTY & EQUIPMENT (NET)	PP&E
170072	PROPERTY & EQUIPMENT (NET)	PP&E
170073	PROPERTY & EQUIPMENT (NET)	PP&E
170074	PROPERTY & EQUIPMENT (NET)	PP&E

170075	PROPERTY & EQUIPMENT (NET)	PP&E
170076	PROPERTY & EQUIPMENT (NET)	PP&E
171070	PROPERTY & EQUIPMENT (NET)	ACCUMULATED DEPR
171071	PROPERTY & EQUIPMENT (NET)	ACCUMULATED DEPR
171072	PROPERTY & EQUIPMENT (NET)	ACCUMULATED DEPR
171073	PROPERTY & EQUIPMENT (NET)	ACCUMULATED DEPR
171074	PROPERTY & EQUIPMENT (NET)	ACCUMULATED DEPR
171075	PROPERTY & EQUIPMENT (NET)	ACCUMULATED DEPR
171076	PROPERTY & EQUIPMENT (NET)	ACCUMULATED DEPR
180080	OTHER ASSETS	INTANGIBLES
180081	OTHER ASSETS	INTANGIBLES
181080	OTHER ASSETS	ACCUMULATED AMORT
190090	OTHER ASSETS	OTHER ASSETS
190091	OTHER ASSETS	OTHER ASSETS
200100	ACCOUNTS PAYABLE	ACCOUNTS PAYABLE
200101	ACCOUNTS PAYABLE	ACCOUNTS PAYABLE
200102	ACCOUNTS PAYABLE	ACCOUNTS PAYABLE
201110	ACCRUED EXPENSES	ACCRUED EXPENSES
201111	ACCRUED EXPENSES	ACCRUED EXPENSES
201112	ACCRUED EXPENSES	ACCRUED EXPENSES
201113	ACCRUED EXPENSES	ACCRUED EXPENSES
201114	ACCRUED EXPENSES	ACCRUED EXPENSES
201115	ACCRUED EXPENSES	ACCRUED EXPENSES
201116	ACCRUED EXPENSES	ACCRUED EXPENSES
201117	ACCRUED EXPENSES	ACCRUED EXPENSES
210120	NOTES PAYABLE	Notes Payable (Cur)
210121	NOTES PAYABLE	Notes Payable (Cur)
210122	NOTES PAYABLE	Notes Payable (Cur)
230074	ACCRUED EXPENSES	Capital Lease Obligation (Cur)
240140	ACCRUED EXPENSES	ACCRUED TAXES
240141	CURRENT LIABILITIES	ACCRUED TAXES
240142	ACCRUED EXPENSES	ACCRUED TAXES
240143	ACCRUED EXPENSES	ACCRUED TAXES
240144	ACCRUED EXPENSES	ACCRUED TAXES
240145	ACCRUED EXPENSES	ACCRUED TAXES
260120	LONG-TERM DEBT	NOTES PAYABLE (LT)
260121	LONG-TERM DEBT	NOTES PAYABLE (LT)
260122	LONG-TERM DEBT	NOTES PAYABLE (LT)
270074	LONG-TERM DEBT	Capital Lease Obligation (LT)
280140	DEFERRED INCOME TAXES	DEFERRED TAXES
310180	COMMON STOCK	COMMON STOCK
310181	COMMON STOCK	COMMON STOCK
310183	COMMON STOCK	COMMON STOCK
310184	COMMON STOCK	COMMON STOCK
310185	COMMON STOCK	COMMON STOCK

330107	INTER COMPANY	Intercompany
335027	INTER COMPANY	Intercompany
390190	RETAINED EARNINGS	RETAINED EARNINGS
390191	RETAINED EARNINGS	RETAINED EARNINGS
410200	OPERATING REVENUES	Partner Recurring Revenue
410201	OPERATING REVENUES	Partner Recurring Revenue
410202	OPERATING REVENUES	Partner Recurring Revenue
410203	OPERATING REVENUES	Partner Recurring Revenue
410204	OPERATING REVENUES	Partner Recurring Revenue
410205	OPERATING REVENUES	Partner Recurring Revenue
410206	OPERATING REVENUES	Partner Recurring Revenue
410207	OPERATING REVENUES	Partner Recurring Revenue
410208	OPERATING REVENUES	Partner Recurring Revenue
410209	OPERATING REVENUES	Partner Recurring Revenue
410210	OPERATING REVENUES	Partner Recurring Revenue
410211	OPERATING REVENUES	Partner Recurring Revenue
410212	OPERATING REVENUES	Partner Recurring Revenue
410213	OPERATING REVENUES	Partner Recurring Revenue
410214	OPERATING REVENUES	Partner Recurring Revenue
410215	OPERATING REVENUES	Partner Recurring Revenue
410216	OPERATING REVENUES	Partner Recurring Revenue
410217	OPERATING REVENUES	Partner Recurring Revenue
420220	OPERATING REVENUES	Partner Nonrecurring Revenue
420223	OPERATING REVENUES	Partner Nonrecurring Revenue
420224	OPERATING REVENUES	Partner Nonrecurring Revenue
420225	OPERATING REVENUES	Partner Nonrecurring Revenue
420226	OPERATING REVENUES	Partner Nonrecurring Revenue
420227	OPERATING REVENUES	Partner Nonrecurring Revenue
420228	OPERATING REVENUES	Partner Nonrecurring Revenue
420229	OPERATING REVENUES	Partner Nonrecurring Revenue
420230	OPERATING REVENUES	Partner Nonrecurring Revenue
420231	OPERATING REVENUES	Partner Nonrecurring Revenue
420232	OPERATING REVENUES	Partner Nonrecurring Revenue
425240	OPERATING REVENUES	Contra Sales Accounts
440250	OPERATING REVENUES	VOIP ACCESS INBOUND MRC
440251	OPERATING REVENUES	VOIP ACCESS INBOUND MRC
440253	OPERATING REVENUES	VOIP ACCESS INBOUND MRC
440255	OPERATING REVENUES	Voip Access Inbound Mrc
445255	OPERATING REVENUES	Voip Access Inbound Nrc
445260	OPERATING REVENUES	VOIP ACCESS INBOUND NRC
445261	OPERATING REVENUES	VOIP ACCESS INBOUND NRC
450252	OPERATING REVENUES	VOIP ACCESS OUTBOUND MRC
450253	OPERATING REVENUES	VOIP ACCESS OUTBOUND MRC

450254	OPERATING REVENUES	VOIP ACCESS OUTBOUND MRC
450255	OPERATING REVENUES	Voip Access Outbound Mrc
455255	OPERATING REVENUES	Voip Access Outbound Nrc
455260	OPERATING REVENUES	VOIP ACCESS OUTBOUND NRC
455261	OPERATING REVENUES	VOIP ACCESS OUTBOUND NRC
460250	OPERATING REVENUES	VOIP ACCESS COMPLETE MRC
460251	OPERATING REVENUES	VOIP ACCESS COMPLETE MRC
460252	OPERATING REVENUES	VOIP ACCESS COMPLETE MRC
460253	OPERATING REVENUES	VOIP ACCESS COMPLETE MRC
460254	OPERATING REVENUES	VOIP ACCESS COMPLETE MRC
460255	OPERATING REVENUES	Voip Access Complete Mrc
465255	OPERATING REVENUES	Voip Access Complete Nrc
465260	OPERATING REVENUES	VOIP ACCESS COMPLETE NRC
465261	OPERATING REVENUES	VOIP ACCESS COMPLETE NRC
490290	OPERATING REVENUES	Intercompany Sales
495240	OPERATING REVENUES	Sales Discounts And Allowances
500500	COST OF REVENUE	Transport Costs
500501	COST OF REVENUE	Transport Costs
500502	COST OF REVENUE	Transport Costs
500503	COST OF REVENUE	Transport Costs
500504	COST OF REVENUE	Transport Costs
500505	COST OF REVENUE	Transport Costs
500506	COST OF REVENUE	Transport Costs
500507	COST OF REVENUE	Transport Costs
500508	COST OF REVENUE	Transport Costs
500509	COST OF REVENUE	Transport Costs
500519	COST OF REVENUE	Transport Costs
510510	COST OF REVENUE	Feature Costs
510511	COST OF REVENUE	Feature Costs
510512	COST OF REVENUE	Feature Costs
510513	COST OF REVENUE	Feature Costs
510514	COST OF REVENUE	Feature Costs
510515	COST OF REVENUE	Feature Costs
520520	COST OF REVENUE	Transport Nrc
530530	COST OF REVENUE	Endpoint Costs
540540	COST OF REVENUE	FULFILLMENT COSTS
540541	COST OF REVENUE	FULFILLMENT COSTS
540542	COST OF REVENUE	FULFILLMENT COSTS
540549	COST OF REVENUE	FULFILLMENT COSTS
570405	COST OF REVENUE	Infrastructure Costs
570420	COST OF REVENUE	Infrastructure Costs

570425	COST OF REVENUE	Infrastructure Costs
590590	COST OF REVENUE	Intercompany COGS
610300	OPERATING EXPENSES	OPERATIONS PERSONNEL
610301	OPERATING EXPENSES	OPERATIONS PERSONNEL
610303	OPERATING EXPENSES	OPERATIONS PERSONNEL
610309	OPERATING EXPENSES	Operations Personnel
610310	OPERATING EXPENSES	OPERATIONS PERSONNEL
610311	OPERATING EXPENSES	OPERATIONS PERSONNEL
610312	OPERATING EXPENSES	OPERATIONS PERSONNEL
610315	OPERATING EXPENSES	OPERATIONS PERSONNEL
610320	OPERATING EXPENSES	OPERATIONS PERSONNEL
610321	OPERATING EXPENSES	OPERATIONS PERSONNEL
610323	OPERATING EXPENSES	OPERATIONS PERSONNEL
610330	OPERATING EXPENSES	OPERATIONS PERSONNEL
610331	OPERATING EXPENSES	OPERATIONS PERSONNEL
610332	OPERATING EXPENSES	OPERATIONS PERSONNEL
610333	OPERATING EXPENSES	OPERATIONS PERSONNEL
610334	OPERATING EXPENSES	OPERATIONS PERSONNEL
610335	OPERATING EXPENSES	OPERATIONS PERSONNEL
610340	OPERATING EXPENSES	OPERATIONS PERSONNEL
610341	OPERATING EXPENSES	Operations Personnel
611300	OPERATING EXPENSES	Support Personnel
611301	OPERATING EXPENSES	Support Personnel
611303	OPERATING EXPENSES	Support Personnel
611309	OPERATING EXPENSES	Support Personnel
611310	OPERATING EXPENSES	Support Personnel
611311	OPERATING EXPENSES	Support Personnel
611312	OPERATING EXPENSES	Support Personnel
611315	OPERATING EXPENSES	Support Personnel
611320	OPERATING EXPENSES	Support Personnel
611321	OPERATING EXPENSES	Support Personnel
611330	OPERATING EXPENSES	Support Personnel
611331	OPERATING EXPENSES	Support Personnel
611332	OPERATING EXPENSES	Support Personnel
611333	OPERATING EXPENSES	Support Personnel
611334	OPERATING EXPENSES	Support Personnel
611335	OPERATING EXPENSES	Support Personnel
611340	OPERATING EXPENSES	Support Personnel
611341	OPERATING EXPENSES	Support Personnel
611342	OPERATING EXPENSES	Support Personnel
612300	OPERATING EXPENSES	Engineering Personnel
612301	OPERATING EXPENSES	Engineering Personnel
612303	OPERATING EXPENSES	Engineering Personnel
612309	OPERATING EXPENSES	Engineering Personnel
612310	OPERATING EXPENSES	Engineering Personnel
612312	OPERATING EXPENSES	Engineering Personnel

612315	OPERATING EXPENSES	Engineering Personnel
612320	OPERATING EXPENSES	Engineering Personnel
612321	OPERATING EXPENSES	Engineering Personnel
612330	OPERATING EXPENSES	Engineering Personnel
612331	OPERATING EXPENSES	Engineering Personnel
612332	OPERATING EXPENSES	Engineering Personnel
612333	OPERATING EXPENSES	Engineering Personnel
612334	OPERATING EXPENSES	Engineering Personnel
612335	OPERATING EXPENSES	Engineering Personnel
612340	OPERATING EXPENSES	Engineering Personnel
612341	OPERATING EXPENSES	Engineering Personnel
612342	OPERATING EXPENSES	Engineering Personnel
620400	OPERATING EXPENSES	Customer Support & Training
620401	OPERATING EXPENSES	Customer Support & Training
620403	OPERATING EXPENSES	Customer Support & Training
620407	OPERATING EXPENSES	Customer Support & Training
620409	OPERATING EXPENSES	Customer Support & Training
620410	OPERATING EXPENSES	Customer Support & Training
620411	OPERATING EXPENSES	Customer Support & Training
620420	OPERATING EXPENSES	Customer Support & Training
620421	OPERATING EXPENSES	Customer Support & Training
620422	OPERATING EXPENSES	Customer Support & Training
620425	OPERATING EXPENSES	Customer Support & Training
620430	OPERATING EXPENSES	Customer Support & Training
620431	OPERATING EXPENSES	Customer Support & Training
620661	OPERATING EXPENSES	Customer Support & Training
620662	OPERATING EXPENSES	Customer Support & Training
630400	OPERATING EXPENSES	Network Operations
630401	OPERATING EXPENSES	Network Operations
630402	OPERATING EXPENSES	Network Operations
630403	OPERATING EXPENSES	Network Operations
630404	OPERATING EXPENSES	Network Operations
630405	OPERATING EXPENSES	Network Operations
630406	OPERATING EXPENSES	Network Operations
630407	OPERATING EXPENSES	Network Operations
630408	OPERATING REVENUES	Network Operations
630409	OPERATING EXPENSES	Network Operations
630420	OPERATING EXPENSES	Network Operations
630421	OPERATING EXPENSES	Network Operations
630422	OPERATING EXPENSES	Network Operations
630425	OPERATING EXPENSES	Network Operations
630650	OPERATING EXPENSES	Network Operations
630661	OPERATING EXPENSES	Network Operations
630662	OPERATING EXPENSES	Network Operations
640660	OPERATING EXPENSES	Software Lic/maint
640661	OPERATING EXPENSES	Software Lic/maint
640662	OPERATING EXPENSES	Software Lic/maint

660300	SALES & MARKETING	SALES PERSONNEL
660301	SALES & MARKETING	SALES PERSONNEL
660302	SALES & MARKETING	SALES PERSONNEL
660303	SALES & MARKETING	SALES PERSONNEL
660310	SALES & MARKETING	SALES PERSONNEL
660312	SALES & MARKETING	SALES PERSONNEL
660315	SALES & MARKETING	Sales Personnel
660320	SALES & MARKETING	SALES PERSONNEL
660321	SALES & MARKETING	SALES PERSONNEL
660330	SALES & MARKETING	SALES PERSONNEL
660331	SALES & MARKETING	SALES PERSONNEL
660332	SALES & MARKETING	SALES PERSONNEL
660333	SALES & MARKETING	SALES PERSONNEL
660334	SALES & MARKETING	SALES PERSONNEL
660335	SALES & MARKETING	SALES PERSONNEL
660340	SALES & MARKETING	SALES PERSONNEL
660341	SALES & MARKETING	Sales Personnel
660342	SALES & MARKETING	Sales Personnel
670600	SALES & MARKETING	SALES & MARKETING
670605	SALES & MARKETING	Sales & Marketing
670610	SALES & MARKETING	SALES & MARKETING
670611	SALES & MARKETING	SALES & MARKETING
670620	SALES & MARKETING	SALES & MARKETING
670621	SALES & MARKETING	SALES & MARKETING
670622	SALES & MARKETING	SALES & MARKETING
670623	SALES & MARKETING	SALES & MARKETING
670624	SALES & MARKETING	SALES & MARKETING
670625	SALES & MARKETING	SALES & MARKETING
670626	SALES & MARKETING	Sales & Marketing
670629	SALES & MARKETING	Sales & Marketing
670634	SALES & MARKETING	Sales & Marketing
670661	SALES & MARKETING	Sales & Marketing
670662	SALES & MARKETING	Sales & Marketing
670752	SALES & MARKETING	Sales & Marketing
685300	ADMINISTRATION	ADMINISTRATION
685301	ADMINISTRATION	ADMINISTRATION
685303	ADMINISTRATION	ADMINISTRATION
685309	ADMINISTRATION	Administration
685310	ADMINISTRATION	ADMINISTRATION
685311	ADMINISTRATION	ADMINISTRATION
685312	ADMINISTRATION	ADMINISTRATION
685315	ADMINISTRATION	ADMINISTRATION
685320	ADMINISTRATION	ADMINISTRATION
685321	ADMINISTRATION	ADMINISTRATION
685322	ADMINISTRATION	ADMINISTRATION
685323	ADMINISTRATION	ADMINISTRATION
685324	ADMINISTRATION	ADMINISTRATION
685330	ADMINISTRATION	ADMINISTRATION

685331	ADMINISTRATION	ADMINISTRATION
685332	ADMINISTRATION	ADMINISTRATION
685333	ADMINISTRATION	ADMINISTRATION
685334	ADMINISTRATION	ADMINISTRATION
685335	ADMINISTRATION	ADMINISTRATION
685340	ADMINISTRATION	ADMINISTRATION
685341	ADMINISTRATION	Administration
685342	ADMINISTRATION	Administration
685630	ADMINISTRATION	ADMINISTRATION
685631	ADMINISTRATION	ADMINISTRATION
685632	ADMINISTRATION	ADMINISTRATION
685633	ADMINISTRATION	ADMINISTRATION
685634	ADMINISTRATION	ADMINISTRATION
685635	ADMINISTRATION	ADMINISTRATION
685640	ADMINISTRATION	ADMINISTRATION
685641	ADMINISTRATION	ADMINISTRATION
685642	ADMINISTRATION	ADMINISTRATION
685643	ADMINISTRATION	ADMINISTRATION
685644	ADMINISTRATION	ADMINISTRATION
685645	ADMINISTRATION	ADMINISTRATION
685646	ADMINISTRATION	ADMINISTRATION
685647	ADMINISTRATION	ADMINISTRATION
685651	ADMINISTRATION	ADMINISTRATION
685653	ADMINISTRATION	ADMINISTRATION
685654	ADMINISTRATION	ADMINISTRATION
685655	ADMINISTRATION	ADMINISTRATION
685661	ADMINISTRATION	Administration
685662	ADMINISTRATION	Administration
685703	ADMINISTRATION	ADMINISTRATION
685710	ADMINISTRATION	ADMINISTRATION
685711	ADMINISTRATION	ADMINISTRATION
685712	ADMINISTRATION	ADMINISTRATION
685713	ADMINISTRATION	Administration
685720	ADMINISTRATION	ADMINISTRATION
685730	ADMINISTRATION	ADMINISTRATION
685731	ADMINISTRATION	ADMINISTRATION
685740	ADMINISTRATION	ADMINISTRATION
685741	ADMINISTRATION	ADMINISTRATION
685750	ADMINISTRATION	ADMINISTRATION
685751	ADMINISTRATION	ADMINISTRATION
685752	ADMINISTRATION	ADMINISTRATION
685799	ADMINISTRATION	ADMINISTRATION
685800	ADMINISTRATION	ADMINISTRATION
685801	ADMINISTRATION	ADMINISTRATION

685802	ADMINISTRATION	ADMINISTRATION
685803	ADMINISTRATION	ADMINISTRATION
685805	ADMINISTRATION	ADMINISTRATION
685810	INCOME TAX EXPENSE	ADMINISTRATION
685811	ADMINISTRATION	ADMINISTRATION
685812	ADMINISTRATION	ADMINISTRATION
685820	ADMINISTRATION	ADMINISTRATION
685821	ADMINISTRATION	ADMINISTRATION
685822	ADMINISTRATION	ADMINISTRATION
685823	ADMINISTRATION	ADMINISTRATION
685825	ADMINISTRATION	ADMINISTRATION
685830	ADMINISTRATION	Administration
685831	ADMINISTRATION	ADMINISTRATION
685834	ADMINISTRATION	ADMINISTRATION
685899	ADMINISTRATION	Administration
685901	ADMINISTRATION	Administration
685902	ADMINISTRATION	Administration
685903	ADMINISTRATION	Administration
685904	ADMINISTRATION	Administration
685905	ADMINISTRATION	Administration
685910	ADMINISTRATION	ADMINISTRATION
685919	ADMINISTRATION	ADMINISTRATION
685920	ADMINISTRATION	ADMINISTRATION
685911	DEPREC/AMORT	ADMINISTRATION
685912	DEPREC/AMORT	ADMINISTRATION
685913	DEPREC/AMORT	ADMINISTRATION
685914	DEPREC/AMORT	ADMINISTRATION
685915	DEPREC/AMORT	ADMINISTRATION
685916	DEPREC/AMORT	ADMINISTRATION
700900	OTHER (INCOME) EXPENSE	Nonops Expenses
700906	OTHER (INCOME) EXPENSE	Nonops Expenses
700908	OTHER (INCOME) EXPENSE	Nonops Expenses
700909	OTHER (INCOME) EXPENSE	Nonops Expenses
800810	Income Tax	Income Taxes

Holding Corp

005 -- Location: LAS

Detail Desc	Acct Status	Summary/Date	Closed
BofA Holdco Chkg	Active	Summary	N/A
BofA CLEC Chkg	Active	Summary	N/A
BofA Net Svcs Chkg	Active	Summary	N/A
BofA Holdco Int Max	Active	Summary	N/A
BofA Settlement	Active	Summary	N/A
MS - Int Max	Active	Summary	N/A
MS - Short Term Inv	Active	Summary	N/A
Anexeon Checking	Active	Summary	N/A
NSB ACCNTS	Active	Summary	N/A
Deposits in Transit	Active	Summary	N/A
PARTNERS	Active	Summary	N/A
Accrued Revenues	Active	Summary	N/A
OFFICERS	Active	Summary	N/A
SHAREHOLDERS	Active	Summary	N/A
EMPLOYEES	Active	Summary	N/A
Related Party	Active	Summary	N/A
CPE CONTROL ACCOUNT	Active	Summary	N/A
Allowances	Active	Summary	N/A
PARTNERS	Active	Summary	N/A
SHAREHOLDERS	Active	Summary	N/A
CPE	Active	Summary	N/A
SIP PHONES	Active	Summary	N/A
DEMO EQ	Active	Summary	N/A
TEST/WORK	Active	Summary	N/A
Equipment	Active	Summary	N/A
Other Inv	Active	Summary	N/A
Allowances	Active	Summary	N/A
ILEC	Active	Summary	N/A
IXC	Active	Summary	N/A
PUC	Active	Summary	N/A
ST SALES/USE TAX	Active	Summary	N/A
INSURANCE	Active	Summary	N/A
TAXES	Active	Summary	N/A
OTHER	Active	Summary	N/A
PPD MAINT - NTWK	Active	Summary	N/A
PPD MAINT - SFTW	Active	Summary	N/A
Insurance	Active	Summary	N/A
Taxes	Active	Summary	N/A
Other	Active	Summary	N/A
PARTNERS	Active	Summary	N/A
SHAREHOLDERS	Active	Summary	N/A
NETWORK EQ	Active	Summary	N/A
BUILDING	Active	Summary	N/A
SOFTWARE	Active	Summary	N/A
FURNITURE & FIXTURES	Active	Summary	N/A
OFFICE EQUIPMENT	Active	Summary	N/A

COMPUTER EQUIPMENT	Active	Summary	N/A
LEASEHOLD IMPROVEMENTS	Active	Summary	N/A
NETWORK	Active	Summary	N/A
BUILDING	Active	Summary	N/A
SOFTWARE	Active	Summary	N/A
FURNITURE & FIXTURES	Active	Summary	N/A
OFFICE EQUIPMENT	Active	Summary	N/A
COMPUTER EQUIPMENT	Active	Summary	N/A
LEASEHOLD IMPROVEMENTS	Active	Summary	N/A
INTANGIBLES	Active	Summary	N/A
GOODWILL	Active	Summary	N/A
INTANGIBLES	Active	Summary	N/A
OTHER ASSETS	Active	Summary	N/A
NOL CARRYFWD/FIT CREDIT	Active	Summary	N/A
VENDORS/TRADE	Active	Summary	N/A
PARTNERS	Active	Summary	N/A
Related Party	Active	Summary	N/A
ACCRUED EXPENSES	Active	Summary	N/A
UNBILLED PO'S	Active	Summary	N/A
CONTRACTS	Active	Summary	N/A
EE SALARIES	Active	Summary	N/A
EE COMMISSIONS	Active	Summary	N/A
EE REIMBURSEMENTS	Active	Summary	N/A
EE PTO	Active	Summary	N/A
INTEREST	Active	Summary	N/A
BANK	Active	Summary	N/A
SHAREHOLDERS	Active	Summary	N/A
OTHER CREDITORS	Active	Summary	N/A
OFFICE EQUIPMENT	Active	Summary	N/A
FIT	Active	Summary	N/A
SIT	Active	Summary	N/A
CIT	Active	Summary	N/A
EXCISE TAX	Active	Summary	N/A
SALES/USE TAX	Active	Summary	N/A
PROPERTY TAX	Active	Summary	N/A
BANK	Active	Summary	N/A
SHAREHOLDERS	Active	Summary	N/A
OTHER CREDITORS	Active	Summary	N/A
OFFICE EQUIPMENT	Active	Summary	N/A
FIT	Active	Summary	N/A
COMMON STOCK	Active	Summary	N/A
PREFERRED STOCK	Active	Summary	N/A
APIC - COMMON STOCK	Active	Summary	N/A
ORG COSTS	Active	Summary	N/A
SECURITIES FEES	Active	Summary	N/A

Investment in Subs	Active	Summary	N/A
Intercompany - Subs	Active	Summary	N/A
PRIOR YEAR - CUM	Active	Summary	N/A
CURRENT YEAR	Active	Summary	N/A
Residential - POTS	Active	Summary	N/A
Residential Basic/Premium	Active	Summary	N/A
Enterprise - Premium	Active	Summary	N/A
Enterprise - Business	Active	Summary	N/A
Enterprise - Features	Active	Summary	N/A
Local & Interlata	Active	Summary	N/A
Intrastate LD	Active	Summary	N/A
Interstate LD	Active	Summary	N/A
International LD	Active	Summary	N/A
Additional DIDs	Active	Summary	N/A
Local Number Portability	Active	Summary	N/A
Directory Assistance	Active	Summary	N/A
Operator Assistance	Active	Summary	N/A
800 #s	Active	Summary	N/A
Conference Calling	Active	Summary	N/A
Electronic Billing	Active	Summary	N/A
Credit Card Charges	Active	Summary	N/A
Customer Services	Active	Summary	N/A
Partner Setup Fees	Active	Summary	N/A
Activation Fees	Active	Summary	N/A
Feature Setup Fees	Active	Summary	N/A
CPE Sales	Active	Summary	N/A
SIP Phone Sales	Active	Summary	N/A
Shipping Charges	Active	Summary	N/A
One Time LNP Charges	Active	Summary	N/A
Other	Active	Summary	N/A
DIDs Held in Bulk	Active	Summary	N/A
Customer Services	Active	Summary	N/A
Partner Training	Active	Summary	N/A
40 Sales Earnbacks & Discounts	Active	Summary	N/A
DID'S	Active	Summary	N/A
ORIGINATION MINUTES	Active	Summary	N/A
CONNECTIVITY	Active	Summary	N/A
Equipment Sales	Active	Summary	N/A
Equipment Sales	Active	Summary	N/A
CUSTOMER SETUP FEE	Active	Summary	N/A
LINE/SEAT CHARGE	Active	Summary	N/A
TERMINATION MINUTES	Active	Summary	N/A
CONNECTIVITY	Active	Summary	N/A

NETWORK FES	Active	Summary	N/A
Equipment Sales	Active	Summary	N/A
Equipment Sales	Active	Summary	N/A
CUSTOMER SETUP FEE	Active	Summary	N/A
LINE/SEAT CHARGE	Active	Summary	N/A
DID'S	Active	Summary	N/A
ORIGINATION MINUTES	Active	Summary	N/A
TERMINATION MINUTES	Active	Summary	N/A
CONNECTIVITY	Active	Summary	N/A
NETWORK FEES	Active	Summary	N/A
Equipment Sales	Active	Summary	N/A
Equipment Sales	Active	Summary	N/A
CUSTOMER SETUP FEE	Active	Summary	N/A
LINE/SEAT CHARGE	Active	Summary	N/A
Intercompany Sales	Active	Summary	N/A
Promotions & Discounts	Active	Summary	N/A
Int'l's/ds3's	Active	Summary	N/A
Inner-pop Connectivity	Active	Summary	N/A
E-911	Active	Summary	N/A
<i>Int'l Termination</i>	Active	Summary	N/A
4 Access Charges	Active	Summary	N/A
Managed Ip	Active	Summary	N/A
Verisign Connects	Active	Summary	N/A
Data Base Dips	Active	Summary	N/A
International LD	Active	Summary	N/A
Backup LD	Active	Summary	N/A
Other Transport Costs	Active	Summary	N/A
Lnp	Active	Summary	N/A
Dir Assistance	Active	Summary	N/A
Oper Assistance	Active	Summary	N/A
Conferencing	Active	Summary	N/A
4 Credit Card Charges	Active	Summary	N/A
Customer Services	Active	Summary	N/A
Transport Turnup Nrc	Active	Summary	N/A
Dids	Active	Summary	N/A
CPE	Active	Summary	N/A
SIP PHONES	Active	Summary	N/A
SHIPPING	Active	Summary	N/A
Inventory Adjustment	Active	Summary	N/A
Network Cages	Active	Summary	N/A
Maintenance Contracts	Active	Summary	N/A

Depreciation	Active	Summary	N/A
Intercompany COGS	Active	Summary	N/A
SALARIES	Active	Summary	N/A
PTO	Active	Summary	N/A
BONUSES	Active	Summary	N/A
Contract Labor	Active	Summary	N/A
HEALTH INS BENEFITS	Active	Summary	N/A
HEALTH INS PREM'S (RMB)	Active	Summary	N/A
401K PLAN	Active	Summary	N/A
OTHER BENEFITS	Active	Summary	N/A
ER PAYROLL TAXES	Active	Summary	N/A
Unemployment Taxes	Active	Summary	N/A
DISABILITY INS	Active	Summary	N/A
Travel - Accomodations	Active	Summary	N/A
Travel - Transportation	Active	Summary	N/A
MILEAGE	Active	Summary	N/A
MEALS & ENTERTAINMENT	Active	Summary	N/A
COMMUNICATIONS	Active	Summary	N/A
OTHER	Active	Summary	N/A
RELOCATION EXPENSES	Active	Summary	N/A
Education & Training	Active	Summary	N/A
SALARIES	Active	Summary	N/A
PTO	Active	Summary	N/A
BONUSES	Active	Summary	N/A
Contract Labor	Active	Summary	N/A
HEALTH INS BENEFITS	Active	Summary	N/A
HEALTH INS PREM'S (RMB)	Active	Summary	N/A
401K PLAN	Active	Summary	N/A
OTHER BENEFITS	Active	Summary	N/A
ER PAYROLL TAXES	Active	Summary	N/A
Unemployment Taxes	Active	Summary	N/A
Travel - Accomodations	Active	Summary	N/A
Travel - Transportation	Active	Summary	N/A
MILEAGE	Active	Summary	N/A
MEALS & ENTERTAINMENT	Active	Summary	N/A
COMMUNICATIONS	Active	Summary	N/A
OTHER	Active	Summary	N/A
RELOCATION EXPENSES	Active	Summary	N/A
Education & Training	Active	Summary	N/A
Recruitment	Active	Summary	N/A
Salaries	Active	Summary	N/A
PTO	Active	Summary	N/A
Bonuses	Active	Summary	N/A
Contract Labor	Active	Summary	N/A
Health Ins Benefits	Active	Summary	N/A
401 K Plan	Active	Summary	N/A

Other Benefits	Active	Summary	N/A
Er Pr Taxes	Active	Summary	N/A
Unemployment Taxes	Active	Summary	N/A
Travel - Accomodations	Active	Summary	N/A
Travel - Transportation	Active	Summary	N/A
Mileage	Active	Summary	N/A
Meals & Entertainment	Active	Summary	N/A
Communication	Active	Summary	N/A
Other	Active	Summary	N/A
Relocation Expenses	Active	Summary	N/A
Education & Training	Active	Summary	N/A
Recruitment	Active	Summary	N/A

Equipment Expense	Active	Summary	N/A
Supplies	Active	Summary	N/A
Outside Services	Active	Summary	N/A
Ssl, Domain & Other Internet	Active	Summary	N/A
Other Expenses	Active	Summary	N/A
Tier 1 Support - Outside	Active	Summary	N/A
Tier 2 Support - Outside	Active	Summary	N/A
Maitenance Contracts	Active	Summary	N/A
Repairs And Maintenance	Active	Summary	N/A
Leased Equipment	Active	Summary	N/A
Depreciation	Active	Summary	N/A
Training Expenses	Active	Summary	N/A
Training Meals & Entertainment	Active	Summary	N/A
Software License Fees	Active	Summary	N/A
Software Maintenance	Active	Summary	N/A

Equipment Expense	Active	Summary	N/A
Supplies	Active	Summary	N/A
Regulatory Expenses	Active	Summary	N/A
Outside Services	Active	Summary	N/A
BACKUP LD	Active	Summary	N/A
NETWORK CAGES	Active	Summary	N/A
NETWORK BANDWIDTH	Active	Summary	N/A
Ssl, Domain & Other Internet	Active	Summary	N/A
Testing Costs	Active	Summary	N/A
Other Expenses	Active	Summary	N/A
Maitenance Contracts	Active	Summary	N/A
Repairs And Maintenance	Active	Summary	N/A
Leased Equipment	Active	Summary	N/A
Depreciation	Active	Summary	N/A
MAINT - NETWORK	Active	Summary	N/A
Software License Fees	Active	Summary	N/A
Software Maintenance	Active	Summary	N/A
Software Training	Active	Summary	N/A
Software License Fees	Active	Summary	N/A
Software Maintenance	Active	Summary	N/A

SALARIES	Active	Summary	N/A
PTO	Active	Summary	N/A
COMMISSIONS	Active	Summary	N/A
BONUSES	Active	Summary	N/A
HEALTH INS BENEFITS	Active	Summary	N/A
401K PLAN	Active	Summary	N/A
Other Benefits	Active	Summary	N/A
ER PAYROLL TAXES	Active	Summary	N/A
Unemployment Taxes	Active	Summary	N/A
Travel - Accomodations	Active	Summary	N/A
Travel - Transportation	Active	Summary	N/A
MILEAGE	Active	Summary	N/A
MEALS & ENTERTAINMENT	Active	Summary	N/A
COMMUNICATIONS	Active	Summary	N/A
OTHER	Active	Summary	N/A
RELOCATION EXPENSES	Active	Summary	N/A
Education & Training	Active	Summary	N/A
Recruitment	Active	Summary	N/A

ADVERTISING	Active	Summary	N/A
Web Sites	Active	Summary	N/A
P/R	Active	Summary	N/A
P/R NEWSWIRE	Active	Summary	N/A
TRADE SHOWS/CONFERENCES	Active	Summary	N/A
MEMBERSHIP FEES	Active	Summary	N/A
SALES EXPENSES	Active	Summary	N/A
ENTERTAINMENT	Active	Summary	N/A
PROMO/SWAG	Active	Summary	N/A
Sales Supplies	Active	Summary	N/A
Outside Sales Office	Active	Summary	N/A
Depreciation	Active	Summary	N/A
Consulting - Marketing	Active	Summary	N/A
Software License Fees	Active	Summary	N/A
Software Maintenance	Active	Summary	N/A
Copy,fax,print	Active	Summary	N/A

SALARIES	Active	Summary	N/A
PTO	Active	Summary	N/A
BONUSES	Active	Summary	N/A
Contract Labor	Active	Summary	N/A
HEALTH INS BENEFITS	Active	Summary	N/A
HEALTH INS PREM'S (RMB)	Active	Summary	N/A
401K PLAN	Active	Summary	N/A
OTHER BENEFITS	Active	Summary	N/A
ER PAYROLL TAXES	Active	Summary	N/A
Unemployment Taxes	Active	Summary	N/A
SUTA	Active	Summary	N/A
DISABILITY INS	Active	Summary	N/A
WC INS	Active	Summary	N/A
Travel - Accomodations	Active	Summary	N/A

Travel - Transportation	Active	Summary	N/A
MILEAGE	Active	Summary	N/A
MEALS & ENTERTAINMENT	Active	Summary	N/A
COMMUNICATIONS	Active	Summary	N/A
OTHER	Active	Summary	N/A
RELOCATION EXPENSES	Active	Summary	N/A
Education & Training	Active	Summary	N/A
Recruitment	Active	Summary	N/A
CONSULTING - LEGAL	Active	Summary	N/A
CONSULTING - TAX	Active	Summary	N/A
CONSULTING - AUDIT	Active	Summary	N/A
CONSULTING - REGULATORY	Active	Summary	N/A
CONSULTING - MARKETING	Active	Summary	N/A
CONSULTING - OTHER	Active	Summary	N/A
JANITORIAL SVCS	Active	Summary	N/A
SECURITY SVCS	Active	Summary	N/A
TEMPORARY HELP	Active	Summary	N/A
TRAINING SVCS	Active	Summary	N/A
RECRUITMENT/PLACEMENT	Active	Summary	N/A
PAYROLL SVCS	Active	Summary	N/A
SECURITIES FEES	Active	Summary	N/A
ADMINISTRATIVE FEES	Active	Summary	N/A
MAINT - BUILDINGS	Active	Summary	N/A
MAINT - FURNITURE & FIXTURES	Active	Summary	N/A
MAINT - OFFICE EQ	Active	Summary	N/A
MAINT - COMPUTER EQ	Active	Summary	N/A
Software License Fees	Active	Summary	N/A
Software Maintenance	Active	Summary	N/A
Rental Equipment	Active	Summary	N/A
Building Leases	Active	Summary	N/A
CAM EXPENSES	Active	Summary	N/A
UTILITIES	Active	Summary	N/A
Building Expenses	Active	Summary	N/A
TELEPHONE - VOICE	Active	Summary	N/A
Overnight Shipping	Active	Summary	N/A
Postage Expense	Active	Summary	N/A
BUSINESS ASSOCIATION DUES	Active	Summary	N/A
BUSINESS SUBSCRIPTIONS	Active	Summary	N/A
OFFICE EQUIPMENT	Active	Summary	N/A
OFFICE SUPPLIES	Active	Summary	N/A
COPY, FAX, PRINT	Active	Summary	N/A
MISCELLANEOUS EXPENSE	Active	Summary	N/A
SALES TAX	Active	Summary	N/A
PROPERTY TAX	Active	Summary	N/A

FRANCHISE TAX	Active	Summary	N/A	
EXCISE TAX	Active	Summary	N/A	
OTHER TAX	Active	Summary	N/A	
FIT	Active	Summary	N/A	I will move to the bottom
SIT	Active	Summary	N/A	
CIT	Active	Summary	N/A	
CLEC LICENSES	Active	Summary	N/A	
FILING FEES	Active	Summary	N/A	
PERMITS	Active	Summary	N/A	
CERTIFICATIONS	Active	Summary	N/A	
OTHER COMPLIANCE	Active	Summary	N/A	
Insurance- Business	Active	Summary	N/A	
INS - BUILDING	Active	Summary	N/A	
INS - COMPUTER EQ	Active	Summary	N/A	
Late Charges	Active	Summary	N/A	
Bank Charges	Active	Summary	N/A	
Loss/write-off Inventories	Active	Summary	N/A	may move to other
Bad Debt Expense	Active	Summary	N/A	may move to other
4 Cash - Over/short	Active	Summary	N/A	
Other Financial Exp	Active	Summary	N/A	
Depreciation	Active	Summary	N/A	
LOSS DUE TO IMPAIRMENT	Active	Summary	N/A	may move to other
AMORT - INTANGIBLES	Active	Summary	N/A	
DEPR - BUILDING	Active	Summary	N/A	
DEPR - SOFTWARE	Active	Summary	N/A	
DEPR - F&F	Active	Summary	N/A	
DEPR - OFFICE EQ	Active	Summary	N/A	
DEPR - COMP EQ	Active	Summary	N/A	
DEPR - LHI	Active	Summary	N/A	
Interest Expense	Active	Summary	N/A	
Gain/loss Disposal Of Asset	Active	Summary	N/A	
Other Income	Active	Summary	N/A	
Interest Income	Active	Summary	N/A	
SIT	Active	Summary	N/A	